

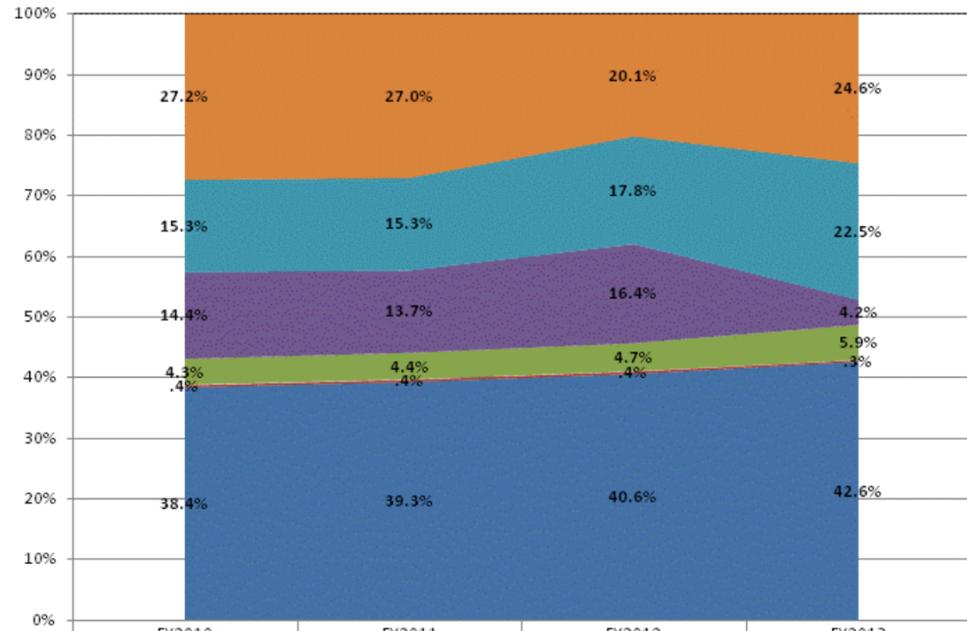
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Flat Rock-Hawcreek School Corp (370)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$5,116,239	58.1%	\$4,777,982	49.2%	\$4,187,015	40.6%	\$4,213,959	42.6%
Student Instructional Support	\$596,423	6.8%	\$611,560	6.3%	\$521,500	5.1%	\$604,723	6.1%
Overhead and Operational	\$1,880,414	21.3%	\$2,981,524	30.7%	\$3,521,633	34.2%	\$2,635,948	26.7%
Nonoperational	\$1,216,374	13.8%	\$1,332,755	13.7%	\$2,073,112	20.1%	\$2,427,541	24.6%
Grand Total	\$8,809,449		\$9,703,821		\$10,303,259		\$9,882,172	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	64.8%	55.5%	45.7%	48.8%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	27.2%	27.0%	20.1%	24.6%
Other Overhead and Operational	15.3%	15.3%	17.8%	22.5%
Corporation Administration	14.4%	13.7%	16.4%	4.2%
School Administration	4.3%	4.4%	4.7%	5.9%
Other Student Instructional Support	.4%	.4%	.4%	.3%
Student Academic Achievement	38.4%	39.3%	40.6%	42.6%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.1%	21.2%	21.8%	27.4%
Corporation Administration	20.6%	19.0%	21.2%	5.8%
School Administration	6.2%	6.1%	6.0%	8.2%
Other Student Instructional Support	.5%	.5%	.5%	.4%
Student Academic Achievement	53.6%	53.1%	50.5%	58.2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11100 Regular Programs; Elementary	\$1,566,791	\$1,792,923	\$1,556,328	\$1,874,789	20%	5%	20%
11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11300 Regular Programs; High School	\$1,689,157	\$1,887,407	\$1,886,722	\$1,687,342	0%	-11%	-11%
11410 Vocational Education; Agriculture A	\$68,403	\$79,103	\$37,146	\$41,032	-40%	-48%	10%
11450 Vocational Education; Consumer and Homemaking	\$28,844	\$40,957	\$46,512	\$55,685	93%	36%	20%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$5,510	\$1,645	\$0	N/A	-100%	-100%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$15,623	\$30,034	\$4,898	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$216	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$6,504	\$7,221	\$13,803	\$11,653	79%	61%	-16%
16200 Preventive Remediation	\$37,194	\$21,529	\$7,265	\$19,428	-48%	-10%	167%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$135,840	\$145,990	\$107,800	\$138,938	2%	-5%	29%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$445,689	\$576,819	\$144,448	\$67,895	-85%	-88%	-53%
22110 Improvement of Instruction; Service Area Direction	\$6,058	\$9,449	\$9,150	\$8,549	41%	-10%	-7%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$18,162	\$10,031	\$24,751	\$25,242	39%	152%	2%
22130 Improvement of Instruction; Instructional Staff Training	\$27,967	\$24,695	\$49,651	\$53,696	92%	117%	8%
22220 Library/Media Services; School Library	\$35,299	\$46,828	\$33,051	\$25,549	-28%	-45%	-23%
22230 Library/Media Services; Audiovisual	\$1,620	\$590	\$4,648	\$4,019	148%	> 500%	-14%
22240 Library/Media Services; Educational Television	\$170	\$64	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$123,485	\$113,691	N/A	N/A	-8%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$1,520	\$19,797	-\$15,337	N/A	< -500%	-177%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$3,435	\$6,945	N/A	N/A	102%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$93,163	\$78,735	\$102,957	\$85,167	-9%	8%	-17%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,970	\$18,576	\$9,523	\$9,676	95%	-48%	2%
26497 2007 Account Code - Teachers Retirement Fund	\$195,242	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,376,912	\$4,777,982	\$4,187,015	\$4,213,959	-4%	-12%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$6,433	\$31,296	\$772	\$0	-100%	-100%	-100%
21320 Health Services; Medical Services	\$0	\$0	\$0	\$259	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$32,182	\$10,929	\$37,741	\$23,975	-26%	119%	-36%
21390 Health Services; Other Health Services	\$2,515	\$1,593	\$1,835	\$967	-62%	-39%	-47%
24100 Office of The Principal	\$456,302	\$567,741	\$481,151	\$579,522	27%	2%	20%
Student Instructional Support Total	\$497,432	\$611,560	\$521,500	\$604,723	22%	-1%	16%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$26,862	\$26,264	\$29,795	\$29,276	9%	11%	-2%
23150 Board of Education; Legal Services	\$8,200	\$19,460	\$15,274	\$9,257	13%	-52%	-39%
23160 Board of Education; Promotion Expenses	\$3,222	\$1,025	\$510	\$1,502	-53%	46%	195%
23190 Board of Education; Other Governing Body Services	\$3,767	\$4,738	\$3,012	\$29,564	> 500%	> 500%	> 500%
23210 Executive Administration; Office of The Superintendent	\$160,783	-\$276,816	\$145,205	\$153,228	-5%	N/A	6%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$495	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$11,469	\$12,815	\$12,355	\$11,286	-2%	-12%	-9%
25110 Fiscal Services; Office of The Business Manager	\$73,227	\$55,617	\$86,918	\$127,244	74%	129%	46%
25191 Other Fiscal Services; Refund of Revenue	\$8,303	\$4,964	\$3,863	\$1,620	-80%	-67%	-58%
25196 Other Fiscal Services; Cash Change	\$0	\$400	\$200	\$200	N/A	-50%	0%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A

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25300 Printing, Publishing, and Duplicating Services	\$2,140	\$8,373	\$6,710	\$3,271	53%	-61%	-51%
25730 Personnel Services; Personnel Services	\$0	\$1,378,511	\$1,387,849	\$45,390	N/A	-97%	-97%
25990 Other Support Services, Central	\$14,752	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$644,170	\$684,344	\$710,411	\$728,953	13%	7%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$75,196	\$81,714	\$146,631	\$177,872	137%	118%	21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,448	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$259	\$0	\$0	N/A	-100%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$721	\$0	N/A	N/A	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$110,019	\$81,164	\$77,886	\$105,225	-4%	30%	35%
27010 Student Transportation; Service Area Direction	\$0	\$18,997	\$6,663	\$26,913	N/A	42%	304%
27100 Student Transportation; Vehicle Operation	\$1,647	\$88,050	\$157,336	\$158,233	> 500%	80%	1%
27200 Student Transportation; Monitoring Services	-\$1,048	\$1,970	\$8,675	\$4,735	N/A	140%	-45%
27300 Student Transportation; Vehicle Servicing and Maintenance	-\$2,084	\$55,726	\$54,384	\$65,929	N/A	18%	21%
27400 Student Transportation; Purchase of School Buses	\$35,175	-\$21,581	\$83,921	\$289,772	> 500%	N/A	245%
27700 Student Transportation; Contracted Transportation Services	\$126,785	\$255,025	\$157,735	\$159,707	26%	-37%	1%
27900 Student Transportation; Other Student Transportation Services	\$0	\$30,304	\$1,975	\$0	N/A	-100%	-100%
27910 Student Transportation; Bus Driver Training	\$0	\$100	\$115	\$409	N/A	309%	256%
31100 Food Services Operations; Service Area Direction	\$17,138	\$18,931	\$18,306	\$22,260	30%	18%	22%
31200 Food Services Operations; Food Preparation and Dispensing	\$153,824	\$168,125	\$147,886	\$186,933	22%	11%	26%
31400 Food Services Operations; Food Purchases	\$255,197	\$238,070	\$216,667	\$237,970	-7%	0%	10%
31900 Other Food Services	\$36,684	\$44,976	\$40,137	\$59,201	61%	32%	47%
Overhead and Operational Total	\$1,766,876	\$2,981,524	\$3,521,633	\$2,635,948	49%	-12%	-25%
Nonoperational							
33400 Athletic Coaches	\$0	\$30	\$0	\$0	N/A	-100%	N/A
33990 Other Community Services; Other	\$0	\$0	\$134	\$137	N/A	N/A	3%
43000 Facilities Acquisition and Construction; Professional Services	\$20	\$0	\$32,536	\$33,655	> 500%	N/A	3%
45100 Building Acquisition, Construction and Improvements	\$64,282	\$64,305	\$90,355	\$197,971	208%	208%	119%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$65,060	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$26,066	\$43,414	N/A	N/A	67%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$249,851	\$3,200	\$34,262	\$8,682	-97%	171%	-75%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$143,316	\$97,869	\$128,363	\$221,231	54%	126%	72%
51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$270,000	\$150,000	\$160,000	220%	-41%	7%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$550,000	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$120,000	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$15,730	\$57,977	\$17,289	\$9,952	-37%	-83%	-42%
52200 Debt Services; Interest on Debt; Temporary Loans	\$21,577	\$26,601	\$8,868	\$6,990	-68%	-74%	-21%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$47,825	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$372,645	\$134,490	\$725,000	\$755,000	103%	461%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$47,180	\$795,000	\$765,000	N/A	> 500%	-4%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$64,869	\$51,271	\$5,601	-\$1,054	-102%	-102%	-119%
54200 Common School Fund; Principal	\$0	\$0	\$53,670	\$212,460	N/A	N/A	296%
54250 Common School Fund; Interest	\$0	\$28,612	\$5,948	\$14,076	N/A	-51%	137%
59100 Other Debt Services Obligations; Registrars Fee	\$1,200	\$1,200	\$0	\$0	-100%	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$20	\$20	\$27	N/A	35%	35%
Nonoperational Total	\$1,216,374	\$1,332,755	\$2,073,112	\$2,427,541	100%	82%	17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$44,889	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$339,335	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$41,782	\$0	\$0	\$0	N/A	N/A	N/A

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26494 2007 Account Code - Group Insurance	\$456,966	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,580	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$65,302	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$951,855	\$0	\$0	\$0	N/A	N/A	N/A